S.B. Sales Tax Revision Petition No.46/01
ACTO Vs. Ramesh Chand

Date of Order : 21/07/2006

Hon'ble Mr. Justice Ajay Rastogi

Mr. R.B. Mathur, for petitioner

Instant revision petition has been filed against the order dated 9th March, 1999 passed by the Rajasthan Tax Board whereby after taking the factual aspect of the matter into consideration of assessment year 1965-66, the learned Board recorded a finding that the order of assessment has not been passed within statutory time provided under Section 10B(2) read with Rule 37 of Rajasthan Sales Tax Act, 1954.

Counsel for petitioner submits that the factual statement, which has been recorded by the learned Board in its order impugned, is incorrect and the impugned order was communicated in the Month of April, 1992, as such the period should commence from the date of actual communication.

In my opinion, it is a question of fact with respect to date of communication and the learned Board recorded a finding with regard to communication under order impugned.

I do not find any legal question which emerges for consideration in the present revision petition. However, apart from it, the assessment is of 1965-66, I am otherwise also not inclined to re-open such settled assessments after more than two decades.

Consequently, the revision petition fails and is hereby dismissed.

[Ajay Rastogi],J.

FRB